

IDAPA XX – OFFICIAL AGENCY NAME

35.01.03 - RULES GOVERNING PROPERTY TAX

DOCKET NO. 35-0103-2602

NOTICE OF RULEMAKING - TEMPORARY AND PROPOSED RULE

EFFECTIVE DATE: The effective date of the temporary rule is *September 10, 2026*.

PUBLIC HEARING SCHEDULE: Public hearing(s) concerning this rulemaking will be held as follows:

<i>Tuesday, October 13, 2026</i> <i>1:00 PM (MT)</i>
<i>In Person:</i> <i>Coral Conference Room</i> <i>Idaho State Tax Commission</i> <i>11321 W. Chinden Blvd., Bldg. 2 Boise, ID 83714-1021</i> <i>Join from the meeting link</i> https://idahogov.webex.com/idahogov/j.php?MTID=m242e8872f2f6488b6bee5f2095f99977 <i>Meeting number: 2630 389 6781</i> <i>Meeting password: 5MBqgXHXf28</i> <i>Join by phone:</i> <i>+1-415-655-0001 US Toll</i> <i>Meeting number: 2630 389 6781</i>

The hearing site(s) will be accessible to persons with disabilities. Requests for accommodation must be made not later than five (5) days prior to the hearing, to the agency address below.

DESCRIPTIVE SUMMARY: The following is the required finding and concise statement of its supporting reasons for adopting a temporary rule and a nontechnical explanation of the substance and purpose of the proposed rulemaking:

The temporary and proposed rule is to: 1. Identify the retail customer because the electricity sold to the company is for consumptive use. 2. Prevents non-typical rates or contractual arrangements from altering the classification as a retail sale. 3. Prevents the quantity of reported kWh sales from being reduced or netted against other transactions between the parties.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed rule, contact Garin Evans at garin.evans@tax.idaho.gov or (208) 332-6624.

Anyone may submit written comments regarding this proposed rulemaking. All written comments must be directed to the undersigned and must be delivered on or before **October 28, 2026**.

DATED this September 3, 2026

Philip Johnson, Tax Research Specialist/Rules Officer
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